UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 8-K

CURRENT REPORT

**Pursuant to Section 13 or 15(d) of the
Securities Exchange Act of 1934**

Date of Report (date of earliest event reported): September 26, 2012

EAGLE MATERIALS INC.
(Exact name of registrant as specified in its charter)

DELAWARE	1-12984	75-2520779
(State or Other Jurisdiction of Incorporation or Organization)	(Commission File Number)	(I.R.S. Employer Identification No.)

3811 TURTLE CREEK BLVD., SUITE 1100 DALLAS, TEXAS	75219
(Address of Principal Executive Offices)	(Zip Code)

Registrant's telephone number, including area code: (214) 432-2000

Not Applicable
(Former name or former address, if changed since last report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (*see* General Instruction A.2. below):

☐ Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)

☐ Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)

☐ Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

☐ Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Item 1.01. Entry into a Material Definitive Agreement.

Asset Purchase Agreement

On September 26, 2012, Eagle Materials Inc. (the "Company"), Audubon Materials LLC, a wholly owned subsidiary of the Company ("Eagle Sub"), Lafarge North America Inc. ("Lafarge North America"), Lafarge Building Materials Inc., Quicksilver 2005, LLC and Lafarge Midwest, Inc. (together with Lafarge North America, the "Sellers") entered into an Asset Purchase Agreement (the "Asset Purchase Agreement") pursuant to which Eagle Sub will acquire certain assets used by the Sellers in connection with the business (the "Lafarge Target Business") of producing, marketing and selling Portland cement and concrete in Kansas, Missouri and Oklahoma. The assets to be acquired by the Company in this transaction (the "Acquisition") include the following:

- two cement plants located in Sugar Creek, Missouri and Tulsa, Oklahoma;
- the related cement distribution terminals located in Sugar Creek and Springfield, Missouri; Omaha, Nebraska; Iola and Wichita, Kansas; and Oklahoma City, Oklahoma;
- two aggregates quarries near Sugar Creek, Missouri;
- eight ready-mix plants located in or near Kansas City, Missouri;
- certain fly ash operations conducted in the Kansas City, Missouri area; and
- certain related assets such as equipment, accounts receivable and inventory.

In most cases, the Company will acquire ownership of these assets from the Sellers. However, the cement plant located in Sugar Creek, Missouri is leased by Lafarge North America pursuant to a long-term lease containing a purchase option exercisable by payment of a nominal fee. This lease, including the purchase option, will be transferred to the Company at the closing of the Acquisition.

The purchase price (the "Purchase Price") to be paid by the Company in the Acquisition is approximately $446 million in cash (including working capital, subject to customary post-closing adjustments). In addition, Eagle Sub will assume certain liabilities, including accounts payable, contractual obligations, reclamation obligations and other liabilities related to the Lafarge Target Business. The Company expects to fund the payment of the Purchase Price and expenses incurred in connection with the Acquisition through a combination of borrowings under the Company's bank credit facility and the proceeds from an underwritten offering of its common stock pursuant to its effective registration statement on Form S-3 on file with the Securities and Exchange Commission.

The Asset Purchase Agreement contains customary representations, warranties and covenants, as well as indemnification provisions subject to specified limitations. The completion of the Acquisition is subject to certain conditions, including (i) the expiration or termination of the applicable waiting period under the Hart-Scott-Rodino Antitrust Improvements Act of 1976, as amended, (ii) the receipt of specified third-party consents, (iii) the respective representations and warranties of the parties being true and correct, subject to certain materiality exceptions, and (iv) the performance by the parties of their respective obligations under the Asset Purchase Agreement in all material respects. The obligations of the Company under the Asset Purchase Agreement are not subject to the availability of financing for payment of the Purchase Price. Subject to certain limitations, the Asset Purchase Agreement may be terminated if the Acquisition is not completed by December 21, 2012. The Acquisition is expected to close in November or December 2012.

The Asset Purchase Agreement provides stockholders with information regarding its terms. The Asset Purchase Agreement is not intended to provide any other financial information about the Lafarge Target Business or the Company or its subsidiaries and affiliates. The representations, warranties and covenants contained in the Asset Purchase Agreement were made only for purposes of that agreement and as of the dates specified therein; were made solely for the benefit of the parties to the agreement; may be subject to qualifications and limitations agreed upon by the parties; and may be subject to standards of materiality applicable to the contracting parties that differ from those that may be viewed as material to investors. Investors should not rely on the representations, warranties and covenants or any description thereof as characterizations of the actual state of facts or condition of the parties or any of their respective subsidiaries or affiliates. Moreover, information concerning the subject matter of the representations, warranties and covenants may change after the date of the Asset Purchase Agreement, which subsequent information may or may not be fully reflected in public disclosures by the Company.

Amendment to Credit Agreement

The Company is a party to a Second Amended and Restated Credit Agreement, dated as of December 16, 2010 (the “Credit Agreement”), with certain banks and financial institutions, including JPMorgan Chase Bank, N.A., as Administrative Agent. On September 26, 2012, the Company entered into the First Amendment (the “Credit Agreement Amendment”) to the Credit Agreement with JPMorgan Chase Bank, N.A., as Administrative Agent, and the other lenders party thereto. The Credit Agreement Amendment, among other things, (i) increases the maximum amount of available borrowings under the Credit Agreement, as amended by the Credit Agreement Amendment (as so amended, the “Amended Credit Agreement”) from $300,000,000 to $400,000,000, (ii) after giving effect to the amount of the foregoing increase, provides (on an uncommitted basis) for up to $100,000,000 of possible future increases to the maximum amount of the revolving credit facility (through the addition of a new “accordion” feature) and (iii) makes certain changes to the calculations used to determine compliance with the financial covenants contained in the Credit Agreement with regard to transaction costs, expenses and other amounts in connection with the Acquisition.

As of August 31, 2012, and after giving effect to the Credit Agreement Amendment, the Company had approximately $35 million of outstanding borrowings and $7 million of outstanding letters of credit under the Amended Credit Agreement, leaving the Company with a maximum borrowing capacity of $358 million under the Amended Credit Agreement.

Amendment to 2005 Note Purchase Agreement

The Company is a party to a Note Purchase Agreement, dated November 15, 2005 (the “2005 Note Purchase Agreement”), with the note purchasers described therein relating to certain senior unsecured notes, designated as Series 2005A Senior Notes (the “2005 Notes”), issued by the Company in a private placement transaction. On September 26, 2012, the Company entered into an amendment (the “2005 Amendment”) to the Note Purchase Agreement with the holders of the 2005 Notes. The 2005 Amendment, among other things, provides for certain changes to the calculations used to determine compliance with the financial covenants contained in such agreement with regard to transaction costs, expenses and other amounts in connection with the Acquisition. The 2005 Notes were originally issued in three tranches. As of the date hereof, the amounts outstanding for each of the three tranches are as follows: Tranche A—$4.7 million; Tranche B—$57.0 million; and Tranche C—$57.2 million.

Amendment to 2007 Note Purchase Agreement

The Company is a party to a Note Purchase Agreement, dated October 2, 2007 (the “2007 Note Purchase Agreement”), with the note purchasers described therein relating to the senior unsecured notes, designated as Series 2007A Senior Notes (the “2007 Notes”), issued by the Company in a private placement transaction. On September 26, 2012, the Company entered into an amendment (the “2007 Amendment”) to the Note Purchase Agreement with the holders of the 2007 Notes. The 2007 Amendment, among other things, provides for certain changes to the calculations used to determine compliance with the financial covenants contained in such agreement with regard to transaction costs, expenses and other amounts in connection with the Acquisition. The 2007 Notes were originally issued in four tranches. As of the date hereof, the amounts outstanding for each of the four tranches are as follows: Tranche A—$9.5 million; Tranche B—$8.0 million; Tranche C—$24.0 million; and Tranche D—$36.5 million.

The foregoing descriptions of the Asset Purchase Agreement, the Credit Agreement Amendment, the 2005 Amendment and the 2007 Amendment, and the transactions contemplated by each such agreement, are not complete and are subject to and qualified in their entirety by reference to the full text of such agreements, which will be filed as promptly as practicable.

Item 2.03. Creation of a Direct Financial Obligation or an Obligation Under an Off-Balance Sheet Arrangement of a Registrant.

See Item 1.01 above. The description relating to the Amended Credit Agreement in Item 1.01 above is incorporated herein by reference.

Item 7.01. Regulation FD Disclosure.

On September 26, 2012, the Company issued a press release announcing the execution of the Asset Purchase Agreement. A copy of the press release is furnished as Exhibit 99.1 to this Current Report on Form 8-K. In accordance with General Instruction B.2 of Form 8-K, the information set forth in this Item 7.01 and in Exhibit 99.1 is deemed to be furnished and shall not be deemed to be “filed” for purposes of Section 18 of the Securities Exchange Act of 1934, as amended (the “Exchange Act”).

Item 9.01. Financial Statements and Exhibits.

(d) *Exhibits.*

In accordance with General Instruction B.2 of Form 8-K, the information set forth in Exhibit 99.1 is deemed to be furnished and shall not be deemed to be “filed” for purposes of Section 18 of the Exchange Act.

Exhibit Number		Description
99.1	—	Press Release dated September 26, 2012 issued by Eagle Materials Inc. (announcing the execution of the Asset Purchase Agreement).

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

EAGLE MATERIALS INC.

By: /s/ James H. Graass

James H. Graass
Executive Vice President, General
Counsel and Secretary

Date: September 26, 2012

INDEX TO EXHIBITS

Exhibit Number		Description
99.1	—	Press Release dated September 26, 2012 issued by Eagle Materials Inc. (announcing the execution of the Asset Purchase Agreement).

Exhibit 99.1

Contact at 214/432-2000
Steven R. Rowley
President and CEO
D. Craig Kesler
Executive Vice President and CFO
Robert S. Stewart
Executive Vice President

News For Immediate Release

EAGLE MATERIALS INC. ANNOUNCES A DEFINITIVE AGREEMENT TO ACQUIRE TWO LAFARGE CEMENT PLANTS AND RELATED ASSETS

DALLAS, TX (September 26, 2012) – Eagle Materials Inc. (NYSE: EXP) announced today that the company has entered into a definitive agreement with Lafarge North America to purchase Lafarge's Sugar Creek, Missouri and Tulsa, Oklahoma cement plants, as well as related assets, which include six distribution terminals, two aggregates quarries, eight ready-mix concrete plants and a fly ash business. Eagle will also enter into a transition sales agreement to supply certain Lafarge operations with cement for four to five years, and an agreement with a Lafarge affiliate to supply low-cost alternative fuels to the acquired operations.

The purchase price is $446 million, subject to customary post-closing adjustments. Trailing 12-month revenues through June 30, 2012 for the cement plants and related assets were $178 million. The acquisition will increase Eagle's US cement capacity by roughly 60%. The transaction is expected to close in November or December 2012, pending regulatory approvals.

Steven Rowley, Eagle Materials Inc. President and Chief Executive Officer, said the agreement represents a major milestone event for the Company. "Our stated strategy has been to grow the cement and aggregates side of our business. Our first priority has been to acquire cement plants that connect but do not overlap with the market reach of our existing plants. These two high-quality Lafarge cement plants are a compelling fit with our objectives — and the transaction meets our stringent criteria for new investment. These assets will allow us to participate more fully in the US construction industry recovery; additionally this transaction further positions the company near energy growth markets where there is growing demand for our specialty oil well cement along with our newly-offered high-quality northern white frac sand. These new cement, concrete and aggregates assets will immediately contribute earnings and cash flow for our stockholders; moreover they will provide significant near-term opportunities for synergies and earnings growth."

Financial Terms

The purchase price of $446 million is expected to be funded primarily by borrowings under Eagle's existing bank credit facility, with the remainder funded by the proceeds of an equity offering.

About Eagle Materials Inc.

Eagle Materials ("Eagle") is a diversified producer of basic building materials used in residential, industrial, commercial and infrastructure construction and in oil and gas production. We operate in four business segments, through which we conduct the following activities:

- *Cement*: We mine limestone and manufacture, produce, distribute and sell Portland cement, which is a basic construction material that is the essential binding ingredient in concrete, and specialty cement products which are used in the casing of oil and gas wells and other applications.
- *Gypsum wallboard*: We mine gypsum and manufacture and sell gypsum wallboard, which is used to finish the interior walls and ceilings in residential, commercial and industrial structures.
- *Recycled paperboard*: We manufacture and sell recycled paperboard, which is used to produce gypsum wallboard (including our own gypsum wallboard) and other industrial and consumer paperboard products.
- *Concrete and aggregates*: We distribute and sell ready-mix concrete, which is a versatile, low-cost material widely used in construction, and mine and sell aggregates, including crushed stone, sand and gravel.

Our principal lines of business are our cement and gypsum wallboard. Our cement business is supported by our concrete and aggregates business, and our gypsum wallboard business is supported by our recycled paperboard business.

We currently operate four cement plants (one of which is held by a joint venture in which we have a 50% interest), five gypsum wallboard plants (one of which is temporarily idled), one recycled paperboard plant, nine ready-mix concrete plants and two aggregates facilities. As discussed above, on September 26, 2012, we signed a definitive agreement to acquire two cement plants, six distribution terminals, eight ready-mix plants, two aggregates quarries and certain related assets and operations from Lafarge North America.

Our operations are geographically diversified within the United States. The principal markets for our cement products are Texas, northern Illinois (including Chicago), the Rocky Mountains, northern Nevada and northern California. The cement plants and other facilities we plan to acquire from Lafarge North America serve markets in the south central United States.

Our gypsum wallboard operations are more national in scope, but our sales of gypsum wallboard are concentrated in the markets closest to our production facilities. Our paperboard operations are national in scope. Our concrete and aggregates businesses are local in nature and serve the areas immediately surrounding Austin, Texas and areas north of Sacramento, California.

In fiscal year 2012, our net sales were $495 million, of which 31% was generated by our cement business, 44% by our gypsum wallboard business, 16% by our recycled paperboard business and 9% by our concrete and aggregates business. During fiscal year 2012, we sold 2.7 million short tons of cement, 1,633 million square feet of gypsum wallboard, 230,000 tons of recycled paperboard, 2.2 million tons of aggregates and 507,000 cubic yards of concrete.

We are a Delaware corporation with our headquarters located at 3811 Turtle Creek Blvd., Suite 1100, Dallas, Texas 75219. Our telephone number is (214) 432-2000 and our website is www.eaglematerials.com.

About Lafarge North America

Lafarge North America Inc. (“Lafarge”) has approximately 270 industrial and distribution sites and 4,200 employees in 41 States in its US cement, aggregate, concrete and gypsum businesses.

Lafarge S.A., together with its subsidiaries (the “Lafarge Group” or the “Group”), is the world leader in building materials, with top-ranking positions in all of its businesses: Cement, Aggregates and Concrete. With 68,000 employees in 64 countries, the Group posted sales of 15.3 billion Euros in 2011. Lafarge North America Inc. and its subsidiaries, including Lafarge Canada Inc., are Lafarge Group companies, and together constitute the largest diversified supplier of construction materials in the United States and Canada.

For more information about Lafarge North America, go to www.lafarge-na.com

###

Proposed Securities Offering. This press release does not constitute an offer to sell or the solicitation of an offer to buy the securities described herein, nor shall there be any sale of these securities in any state or jurisdiction in which such an offer, solicitation or sale would be unlawful prior to registration or qualification under the securities laws of any such jurisdiction. The offering is being made only by means of a prospectus and related prospectus supplement meeting the requirements of Section 10 of the Securities Act of 1933, as amended.

Forward-Looking Statements. This press release contains forward-looking statements within the meaning of Section 27A of the Securities Act of 1933, Section 21E of the Securities Exchange Act of 1934 and the Private Securities Litigation Reform Act of 1995. Forward-looking statements may be identified by the context of the statement and generally arise when the Company is discussing its beliefs, estimates or expectations. Generally, the words “believe,” “expect,” “intend,” “estimate,” “anticipate,” “project,” “may,” “can,” “could,” “might,” “will” and similar expressions identify forward-looking statements, which relate to a variety of matters, expected operating and performing results, proposed transactions and the financing thereof and the satisfaction of conditions relating to such transactions and financing, plans and objectives of management, future developments or conditions in the industries in which we participate, audits and legal proceedings to which we are a party and other trends, developments and uncertainties that may affect our business in the future. These statements are not historical facts or guarantees of future performance but instead represent only the Company’s belief at the time the statements were made regarding future events which are subject to certain risks, uncertainties and other factors many of which are outside the Company’s control. Actual results and outcomes may differ materially from what is expressed or forecast in such forward-looking statements.

The principal risks and uncertainties that may affect the Company's actual performance include the following: the cyclical and seasonal nature of the Company's business; public infrastructure expenditures; adverse weather conditions; availability of raw materials; changes in energy costs including, without limitation, natural gas and oil; changes in the cost and availability of transportation; unexpected operational difficulties; inability to timely execute announced capacity expansions; governmental regulation and changes in governmental and public policy (including, without limitation, climate change regulation); possible outcomes of pending or future litigation or arbitration proceedings; changes in economic conditions specific to any one or more of the Company's markets; competition; announced increases in capacity in the gypsum wallboard and cement industries; changes in the demand for residential housing construction or commercial construction; general economic conditions; and interest rates. For example, increases in interest rates, decreases in demand for construction materials or increases in the cost of energy (including, without limitation, natural gas and oil) could affect the revenues and operating earnings of our operations. In addition, changes in national or regional economic conditions and levels of infrastructure and construction spending could also adversely affect the Company's result of operations. These and other factors are described in the Company's Annual Report on Form 10-K for the fiscal year ended March 31, 2012. This report is filed with the Securities and Exchange Commission.

With respect to our proposed acquisition of certain assets from Lafarge as described in this press release, factors, risks and uncertainties that may cause actual events and developments to vary materially from those anticipated in forward-looking statements include, but are not limited to, our ability to complete the acquisition within the expected timeframe or at all, failure to realize the expected benefits of the transaction, possible negative effects of announcement or consummation of the transaction, significant transaction costs or unknown liabilities, and general economic and business conditions that may affect us following acquisition. All forward-looking statements made herein are made as of the date hereof, and the risk that actual results will differ materially from expectations expressed herein will increase with the passage of time. The Company undertakes no duty to update any forward-looking statement to reflect future events or changes in the Company's expectations.

Steven R. Rowley
President and Chief Executive Officer

D. Craig Kesler
Executive Vice President and Chief Financial Officer

Robert S. Stewart
Executive Vice President, Strategy, Corporate Development and Communications